IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPEAL NO.329 OF 2004

The Commissioner of Income-tax ..Appellant.

V/s.

M/s.Industrial Meters Ltd. ..Respondent.

Mr.A.S.Rao for appellant.

CORAM : H.L.GOKHALE AND
J.P.DEVADHAR, JJ.

DATED : 6TH DECEMBER, 2005.

P.C. :-

Heard Mr.Rao in support of the appeal. The respondent assessee in its own case for the assessment year 1984-85 have been granted deduction on the ground of sales promotion commission given to other parties. On that footing, the Tribunal has passed an order concerning the assessment year 1988-89 and permitted to be deducted to the respondent. The learned counsel for the revenue is not in a position to explain as to what has happened in respect of the decision for the earlier year 1984-85. Hence we refuse to entertain the appeal. Appeal is dismissed.

(H.L.GOKHALE, J.)

(J.P.DEVADHAR, J.)